

## CHAPTER 651

## AN ACT TO ESTABLISH A BUDGET SYSTEM FOR COUNTY OF POLK AND THE PREPARATION AND REVIEW OF ESTIMATES FOR EXPENDITURES OF ALL DEPARTMENTS OF GOVERNMENT OF SAID COUNTY.

*The General Assembly of North Carolina do enact:*

SECTION 1. That from and after the first day of July, one thousand nine hundred and twenty-seven, the board of commissioners of Polk County shall appropriate no money except as hereinafter set out. Regulation of appropriations.

SEC. 2. That the board of commissioners shall make appropriations and expenditures only upon estimates of various departments of said county as approved and adopted by said board of commissioners at their first meeting in July of each and every year, and shall make no further expenditures for said year. Basis of appropriations.

SEC. 3. That it shall be the duty of the board to call upon the heads of the various departments to furnish an anticipated estimate of the necessary expenditures of their various departments during the ensuing years and said heads of said departments shall furnish said estimate to said board at their first regular meeting in June of each year, which departments shall include roads, county home and outside poor, public health, county welfare, county farm demonstration agent, home demonstration agent, budget of the county school board, treasurer-tax collector, expenses of board of commissioners and every other subdivision of government of Polk County now created or which may be hereafter created, and each report of said department shall show, in addition to their anticipated needs for the year beginning July first and ending June thirtieth a full and complete report of all expenditures in their respective departments and for what expended during the past year: *Provided, however,* only estimated expenditures may be required for the year ending June thirtieth, one thousand nine hundred and twenty-six. Departments to furnish estimates.  
Time for filing estimates.  
Details of estimates.

SEC. 4. That from the estimates so furnished by the department heads, the board of county commissioners of Polk County shall make up a full and complete budget of expenditures for the ensuing year: *Provided, however,* said board of commissioners may cut down, or increase the anticipated expenditures of said departments as they may deem necessary, but shall not alter said budget when adopted. Reports to show expenditures.  
Proviso: Estimates for 1926.  
County commissioners to make up budget.

SEC. 5. That when said budget is adopted, it shall show the amount set aside for use and operation of each department during said year, and the same shall be charged to said department Proviso: Powers of commissioners.  
Details of budget.  
Appropriations not transferable.